

# Form HAC

## Virginia Department of Taxation Application for the Home Accessibility Features for the Disabled Tax Credit

Tax Year

20\_\_\_\_\_

Name	Social Security Number	
Street Address		
City	State	Zip Code

**Submit this application as soon as possible after handicap accessibility work has been completed but no later than March 15th of the year after such work is completed.**

The Home Accessibility Features for the Disabled Tax Credit is the lesser of 25% of the amount spent on such features (not to exceed \$500) or the individual's tax liability in the taxable year the work is completed. Tax credits authorized by the Department of Taxation cannot exceed \$1 million in any taxable year. If eligible credits exceed \$1 million, all credits will be prorated. See back for additional instructions.

**Please attach documentation (such as receipts, copy of construction contract, etc.) to support your claim.**

Address Of Property (If different from above) \_\_\_\_\_

Date Work Completed \_\_\_\_\_

Please check the box below to identify the accessibility feature installed:

- ☐ One No-step Entrance Allowing Access Into The Residence
- ☐ Interior Passage Doors Providing A Thirty-two-inch Wide Clear Opening
- ☐ Reinforcements In The Bathroom Walls And Installation Of Grab Bars Around The Toilet, Tub, And Shower
- ☐ Light Switches And Outlets Placed In Wheelchair-accessible Locations
- ☐ Universal Design Features Or Those Accessibility Or Adaptability Features Prescribed In The Virginia Uniform Statewide Building Code (USBC) (Please Describe Feature(s).)

\_\_\_\_\_  
\_\_\_\_\_

1. Total Cost Of Qualifying Accessibility Feature(s) Added To Residence During The Taxable Year 1. \_\_\_\_\_
2. Enter 25% Of Line 1 ..... 2. \_\_\_\_\_
3. Credit Limitation ..... 3. \_\_\_\_\_ 500.00
4. Enter The Smaller Of Line 2 Or Line 3 (This Credit Amount Must Be Approved By The Department Of Taxation **Before** Being Claimed On Your Return.) ..... 4. \_\_\_\_\_

I declare, under penalty of law, the information provided above is complete and correct.

Signature \_\_\_\_\_

Printed Name \_\_\_\_\_

Date \_\_\_\_\_

Phone Number \_\_\_\_\_

### Official Use

Approved Credit \_\_\_\_\_

Date \_\_\_\_\_

Certificate Number \_\_\_\_\_

## **Instructions for Completing the Application for the Home Accessibility Features for the Disabled Tax Credit**

### **When To File**

Taxpayers should submit a completed Form HAC, with supporting documentation, as soon as the handicap accessibility work has been completed but no later than March 15th of the year after such work is completed.

### **What To Attach**

Attach documentation, such as receipts, copy of construction contract, etc., to support your claim for the HAC credit.

### **Where To File**

Mail the completed Form HAC to:

**Virginia Department of Taxation  
Attn: Tax Credit Unit  
P.O. Box 715  
Richmond, Virginia 23218-0715**

or you may fax it to **804-786-2800**.

### **What To Expect From The Department Of Taxation**

The Virginia Department of Taxation will review all applications submitted. If the total eligible credit requests received exceed the Commonwealth's \$1 million limitation, each approved taxpayer will be granted a pro rata amount of credit.

All eligible taxpayers will be notified by April 1st as to the allowable credit amount that may be claimed. Upon receiving notification of the allowable credit amount, taxpayers can claim the credit on the applicable Virginia income tax return.

Excess credit may be carried forward for the next five taxable years until fully used.

### **Where To Get Help**

For assistance, write to:  
**Virginia Department of Taxation  
Attn: Tax Credit Unit  
P.O. Box 715, Richmond  
Virginia 23218-0715**

or call **804-786-2992**.

To order forms call **804-440-2541**.

Tenemos servicios disponible en Español.

Visit **[www.tax.virginia.gov](http://www.tax.virginia.gov)** to obtain most Virginia tax forms and additional tax information.